

ID: CCA-102313-08

Number: **200913046**

Office:

Release Date: 3/27/2009

UILC: 6036.02-00

From:

Sent: 10/23/08

To:

Cc:

Subject: Bankruptcy/Exam Question

Hi I hope all is well. Not sure about why the trustee would sign an "RAR" (revenue agent report?). But usually would we deal with the trustee. All the debtor's assets are in the estate and the estate is not a separate taxable entity per IRC 1399. Section 6012(b) requires the trustee to file the corporation's returns. See also IRC 6036, Reg 301.6036-1, and 28 U.S.C. 960. Finally, see Pub 908 page 19.